

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
BUSINESS TAXES PARTNERSHIP

## REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year \_\_\_\_\_ or other taxable period beginning \_\_\_\_\_ Mo Day Year and ending \_\_\_\_\_ Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits Tax return caused by a final determination of an Internal Revenue Service Examination only. **DO NOT USE THIS FORM TO AMEND A RETURN.**

<b>STEP 1</b> Print or Type	NAME OF PARTNERSHIP	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
	NAME OF PARTNERSHIP, ESTATE OR TRUST	
	NUMBER & STREET ADDRESS	
	ADDRESS (Continued)	
	CITY OR TOWN, STATE AND ZIP CODE	

<b>STEP 2</b> Figure Your Tax	1	<b>INCOME AND DEDUCTIONS</b> as originally filed or previously adjusted		
	(a)	Ordinary income (loss) from trade or business activities .....	1(a)	
	(b)	Net income (loss) from rental real estate activities .....	1(b)	
	(c)	Net income (loss) from other rental activities .....	1(c)	
	(d)	Portfolio income (loss) .....	1(d)	
	(e)	Guaranteed payments to partners .....	1(e)	
	(f)	Other income or (loss) from partnership activities <b>Not Included</b> in Lines 1(a) - 1(e) .....	1(f)	
	(g)	Partnership deductions from Federal Form 1065, Schedule K .....	1(g)	
	(h)	TOTAL - Combine Lines 1(a) - 1(g) as originally filed or previously adjusted .....	1(h)	
	2	<b>NET GAIN (LOSS) FROM SALE OF ASSETS</b> as originally filed or previously adjusted .....	2	
	3	<b>INSTALLMENT GAIN (LOSS)</b> as originally filed or previously adjusted .....	3	
	4	<b>SEPARATE ENTITY ADJUSTMENT</b> as originally filed or previously adjusted .....	4	
	5	<b>GROSS BUSINESS PROFITS</b> as originally filed or previously adjusted (Combine Lines 1(h), 2, 3 and 4) ...	5	
	6	<b>INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME</b> (From Page 2, Section 1, Line 1) ..	6	
7	<b>SUBTOTAL</b> (Line 5 adjusted by Line 6). If a loss show in parenthesis .....	7		
8	<b>COMPENSATION DEDUCTION FOR PERSONAL SERVICES</b> .....	8		
9	<b>GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS</b> .....	9		
<b>STEP 3</b> Figure Your Credits	10	<b>ADDITIONS AND DEDUCTIONS</b>		
	(a)	As originally filed or previously adjusted .....	10(a)	
	(b)	Adjustments to additions from Page 2, Section 2, Line 2 .....	10(b)	
	(c)	Adjustments to deductions from Page 2, Section 3, Line 3 .....	10(c)	
	(d)	Total adjusted additions and deductions [Combine Lines 10(a), 10(b) and 10(c)] .....	10(d)	
	11	<b>ADJUSTED GROSS BUSINESS PROFITS</b> [Line 9 adjusted by Line 10(d)] (If negative show in parenthesis)	11	
	12	<b>NEW HAMPSHIRE APPORTIONMENT</b> (From DP-80, Line 5. Express as a decimal to 6 places) If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here <input type="checkbox"/> and attach a revised DP-80 .....	12	
	13	<b>NEW HAMPSHIRE TAXABLE BUSINESS PROFITS</b> (Line 11 x Line 12) .....	13	
	14	<b>NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS</b> .....	14	
		(Line 13 x tax rate, see DP-87 instructions)		
	15	Credits allowed under RSA 77-A:5 as originally filed or previously adjusted .....	15	
	16	Subtotal (Line 14 minus Line 15) .....	16	
	17	NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (Form BET Line 4)	17	
	18	Internal Revenue Service adjustments to TEVTB (attach revised BET and/or BET-80) .....	18	
19	NH TEVTB as adjusted by IRS adjustments (Line 17 adjusted by Line 18) .....	19		
20	NH Business Enterprise Tax as adjusted by IRS adjustments (Line 19 X tax rate, see DP-87 instructions) .....	20		
21	NH Business Enterprise Tax Credit to be applied against BPT (Enter the lesser of Line 16 or 20) ....	21		
22	NH Business Profits Tax Net of Statutory Credits as adjusted (Line 16 adjusted by Line 21) .....	22		
23	NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted .....	23		
24	Balance of tax due (Line 22 minus Line 23) .....	24		
25	Interest due (see DP-87 instructions) .....	25		
26	Balance due (Line 24 plus Line 25) .....	26		
27	Refund due (Line 23 adjusted by Line 22) .....	27		

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Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

**X**

SIGNATURE (IN INK) OF TAXPAYER

DATE

**X**

SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER

DATE

PRINT SIGNATORY NAME &amp; TITLE

PRINT PREPARER'S NAME &amp; IDENTIFICATION NUMBER

NH DRA  
MAIL AUDIT DIVISION  
TO: PO BOX 457  
CONCORD, NH 03302-0457

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

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Page 2

**SECTION 1 IRS ADJUSTMENTS TO INCOME**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 6 ..... 1

**SECTION 2 IRS ADJUSTMENTS TO ADDITIONS**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 10(b) ..... 2

**SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 10(c) ..... 3